

EXHIBIT 17

DECLARATION

I, Eric F. Facer, hereby declare and affirm, that the following statements are true and correct to the best of my knowledge and belief.

1. I am a licensed attorney, a member of the bar of the District of Columbia, and currently employed by the law firm of Facer & Stamoulas, P.C., which is located at Suite 1000, 1025 Connecticut Avenue, N.W., Washington, D.C.

2. Facer & Stamoulas, P.C. provides professional tax advice and other legal services to Mrs. Jane Halbritter.

3. In 2006, Mrs. Halbritter advised our firm that she had changed her place of residence to 8231 Bay Colony Drive, Apartment 1702, Naples, Florida. At that time we asked Mrs. Halbritter to what address we should send our monthly invoices. She replied that it did not matter whether we sent our statements to her former residence in Rome, New York or to her new residence in Naples since she had directed the post office in Rome to forward all of her mail to Naples.

4. During October 2006 to March 2007, Mrs. Halbritter was periodically in Boston, Massachusetts. During those months, we sent our monthly invoices to a Boston address she provided to us.

5. Attached is the first page of a redacted copy of the invoices for legal services we sent to Mrs. Halbritter during the past 15 months. Although the address on most of the invoices is Rome, New York, this is not necessarily the same as the address on the envelope used to mail the invoice. To the best of my knowledge and belief, most invoices generated by our firm in 2006 and 2007 were mailed to Mrs. Halbritter in Naples (not counting those that were sent to Boston during the last part of 2006 and the first three months of 2007). Those that were mailed to Rome were, according to Mrs. Halbritter, forwarded by the Postal Service to her Naples residence.

6. About three months ago, Mrs. Halbritter advised us that she would be in Rome through the end of 2007 wrapping up a few business and personal affairs before returning to Naples. During that time we sent our monthly invoices to her Rome address via Federal Express.

7. I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge and belief.

WITNESS, my signature and seal this 27th day of December, 2007.

A handwritten signature in black ink, appearing to read "Eric F. Facer", written over a horizontal line.

Eric F. Facer

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date	Invoice no.	DUE DATE	CLIENT NO.	MATTER NO.	MATTER
10/02/06	3642	11/02/06	643	001	Legal Services

DATE	ATTY/ITEM	DESCRIPTION	HOURS	RATE	AMOUNT
09/01/06	EFF	[REDACTED]	1.25	295.00	368.75
09/02/06	EFF	[REDACTED]	0.25	295.00	73.75
09/07/06	EFF	[REDACTED]	0.25	295.00	73.75
09/08/06	EFF	[REDACTED]	0.75	295.00	221.25
09/12/06	EFF	[REDACTED]	0.5	295.00	147.50
09/14/06	EFF	[REDACTED]	0.25	295.00	73.75
09/25/06	EFF	[REDACTED]	0.5	295.00	147.50
09/27/06	EFF	[REDACTED]	0.25	295.00	73.75
09/28/06	EFF	[REDACTED]	0.5	295.00	147.50
09/29/06	EFF	[REDACTED]	0.25	295.00	73.75
Total					1,401.25

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1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date	Invoice no.	DUE DATE	CLIENT NO.	MATTER NO.	MATTER
11/02/06	3662	12/02/06	643	001	Legal Services

DATE	ATTY/ITEM	DESCRIPTION	HOURS	RATE	AMOUNT
10/02/06	EFF	[REDACTED]	0.75	295.00	221.25
10/05/06	EFF	[REDACTED]	0.25	295.00	73.75
10/09/06	EFF	[REDACTED]	0.25	295.00	73.75
10/13/06	EFF	[REDACTED]	0.25	295.00	73.75
10/16/06	EFF	[REDACTED]	0.25	295.00	73.75
10/20/06	EFF	[REDACTED]	0.25	295.00	73.75
10/23/06	EFF	[REDACTED]	0.25	295.00	73.75
10/27/06	EFF	[REDACTED]	0.5	295.00	147.50
10/30/06	EFF	[REDACTED]	0.25	295.00	73.75
10/31/06	EFF	[REDACTED]	0.25	295.00	73.75
					958.75
Total					

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ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date

Invoice No.

12/05/06

3686

Due Date

Client No.

Matter No.

Matter

01/04/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
11/01/06	EFF	[REDACTED]	0.25	295.00	73.75
11/02/06	EFF	[REDACTED]	0.25	295.00	73.75
11/03/06	EFF	[REDACTED]	1.75	295.00	516.25
11/08/06	EFF	[REDACTED]	0.25	295.00	73.75
11/09/06	EFF	[REDACTED]	1.75	295.00	516.25
11/10/06	EFF	[REDACTED]	0.25	295.00	73.75
11/15/06	EFF	[REDACTED]	1.5	295.00	442.50
11/16/06	EFF	[REDACTED]	1	295.00	295.00
11/17/06	EFF	[REDACTED]	0.25	295.00	73.75
11/20/06	EFF	[REDACTED]	0.25	295.00	73.75
11/21/06	EFF	[REDACTED]	0.25	295.00	73.75
11/21/06	EFF	[REDACTED]	0.75	295.00	221.25
				Total	

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1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date

Invoice No.

01/03/07

3714

Due Date

Client No.

Matter No.

Matter

02/03/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
12/05/06	EFF	[REDACTED]	0.25	295.00	73.75
12/10/06	EFF	[REDACTED]	0.75	295.00	221.25
12/11/06	EFF	[REDACTED]	0.25	295.00	73.75
12/12/06	EFF	[REDACTED]	0.25	295.00	73.75
12/13/06	EFF	[REDACTED]	0.25	295.00	73.75
12/14/06	EFF	[REDACTED]	0.5	295.00	147.50
12/15/06	EFF	[REDACTED]	0.75	295.00	221.25
12/18/06	EFF	[REDACTED]	0.25	295.00	73.75
12/18/06	EFF	[REDACTED]	0.25	295.00	73.75
12/18/06	EFF	[REDACTED]	0.5	295.00	147.50
12/18/06	EFF	[REDACTED]	1.25	295.00	368.75
12/18/06	EFF	[REDACTED]	0.25	295.00	73.75
				Total	

FACER & STAMOULAS, P.C.

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1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date

Invoice No.

02/05/07

3764

Due Date

Client No.

Matter No.

Matter

03/07/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
01/03/07	EFF	[REDACTED]	1	295.00	295.00
01/04/07	EFF	[REDACTED]	1	295.00	295.00
01/04/07	EFF	[REDACTED]	0.75	295.00	221.25
01/05/07	EFF	[REDACTED]	1.5	295.00	442.50
01/05/07	EFF	[REDACTED]	0.25	295.00	73.75
01/08/07	EFF	[REDACTED]	0.5	295.00	147.50
01/08/07	MAS	[REDACTED]	0.25	250.00	62.50
01/09/07	EFF	[REDACTED]	0.5	295.00	147.50
01/10/07	EFF	[REDACTED]	0.25	295.00	73.75
01/15/07	EFF	[REDACTED]	0.25	295.00	73.75
01/16/07	EFF	[REDACTED]	0.5	295.00	147.50

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SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
23 Sidney Street
Cambridge, MA 02139

Date

Invoice No.

03/05/07

3793

Due Date

Client No.

Matter No.

Matter

04/04/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
02/02/07	EFF	[REDACTED]	0.75	295.00	221.25
02/02/07	EFF	[REDACTED]	0.25	295.00	73.75
02/05/07	EFF	[REDACTED]	0.75	295.00	221.25
02/05/07	EFF	[REDACTED]	0.5	295.00	147.50
02/07/07	EFF	[REDACTED]	0.25	295.00	73.75
02/07/07	EFF	[REDACTED]	0.25	295.00	73.75
02/11/07	MAS	[REDACTED]	0.25	250.00	62.50
02/11/07	EFF	[REDACTED]	0.5	295.00	147.50
02/14/07	MAS	[REDACTED]	0.25	250.00	62.50
02/14/07	EFF	[REDACTED]	0.5	295.00	147.50
02/21/07	EFF	[REDACTED]	0.75	295.00	221.25
02/22/07	EFF	[REDACTED]	1.5	295.00	442.50
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

04/04/07

3808

Due Date

Client No.

Matter No.

Matter

05/04/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
03/01/07	EFF	[REDACTED]	0.25	295.00	73.75
03/01/07	EFF	[REDACTED]	0.5	295.00	147.50
03/02/07	EFF	[REDACTED]	2	295.00	590.00
03/08/07	EFF	[REDACTED]	2.25	295.00	663.75
03/12/07	EFF	[REDACTED]	0.5	295.00	147.50
03/14/07	EFF	[REDACTED]	0.5	295.00	147.50
03/15/07	EFF	[REDACTED]	0.25	295.00	73.75
03/16/07	EFF	[REDACTED]	0.25	295.00	73.75
03/16/07	EFF	[REDACTED]	0.25	295.00	73.75
03/19/07	EFF	[REDACTED]	0.25	295.00	73.75
03/21/07	EFF	[REDACTED]	0.55	295.00	162.25
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

05/02/07

3842

Due Date

Client No.

Matter No.

Matter

06/01/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
04/05/07	EFF	[REDACTED]	0.5	295.00	147.50
04/05/07	EFF	[REDACTED]	1	295.00	295.00
04/06/07	EFF	[REDACTED]	2.25	295.00	663.75
04/06/07	EFF	[REDACTED]	0.25	295.00	73.75
04/09/07	EFF	[REDACTED]	1	295.00	295.00
04/11/07	EFF	[REDACTED]	2.5	295.00	737.50
04/12/07	EFF	[REDACTED]	3	295.00	885.00
04/12/07	EFF	[REDACTED]	1	295.00	295.00
04/13/07	EFF	[REDACTED]	0.25	295.00	73.75
04/14/07	EFF	[REDACTED]	0.25	295.00	73.75
04/16/07	EFF	[REDACTED]	0.75	295.00	221.25
04/16/07	EFF	[REDACTED]	0.25	295.00	73.75
				Total	

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1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

06/01/07

3871

Due Date

Client No.

Matter No.

Matter

07/01/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
05/01/07	EFF	[REDACTED]	0.5	295.00	147.50
05/02/07	EFF	[REDACTED]	2	295.00	590.00
05/02/07	EFF	[REDACTED]	0.5	295.00	147.50
05/02/07	EFF	[REDACTED]	1	295.00	295.00
05/03/07	EFF	[REDACTED]	0.5	295.00	147.50
05/03/07	EFF	[REDACTED]	1	295.00	295.00
05/04/07	EFF	[REDACTED]	0.5	295.00	147.50
05/07/07	EFF	[REDACTED]	0.25	295.00	73.75
05/07/07	EFF	[REDACTED]	0.25	295.00	73.75
05/08/07	EFF	[REDACTED]	1.25	295.00	368.75
05/08/07	EFF	[REDACTED]	0.25	295.00	73.75
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

07/03/07

3908

Due Date

Client No.

Matter No.

Matter

08/02/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
06/05/07	EFF	[REDACTED]	0.25	295.00	73.75
06/06/07	EFF	[REDACTED]	0.5	295.00	147.50
06/08/07	EFF	[REDACTED]	1.25	295.00	368.75
06/09/07	EFF	[REDACTED]	0.5	295.00	147.50
06/10/07	EFF	[REDACTED]	0.5	295.00	147.50
06/10/07	EFF	[REDACTED]	0.25	295.00	73.75
06/11/07	EFF	[REDACTED]	4	295.00	1,180.00
06/12/07	EFF	[REDACTED]	4.5	295.00	1,327.50
06/13/07	EFF	[REDACTED]	4	295.00	1,180.00
06/14/07	EFF	[REDACTED]	0.5	295.00	147.50
06/14/07	EFF	[REDACTED]	2.5	295.00	737.50
06/15/07	EFF	[REDACTED]	0.75	295.00	221.25
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date	Invoice No.
08/02/07	3920

Due Date	Client No.	Matter No.	Matter
09/02/07	643	001	Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
07/02/07	EFF	[REDACTED]	1.5	295.00	442.50
07/03/07	EFF	[REDACTED]	0.5	295.00	147.50
07/05/07	EFF	[REDACTED]	1.25	295.00	368.75
07/06/07	EFF	[REDACTED]	1	295.00	295.00
07/09/07	EFF	[REDACTED]	0.5	295.00	147.50
07/11/07	EFF	[REDACTED]	1	295.00	295.00
07/12/07	EFF	[REDACTED]	0.5	295.00	147.50
07/13/07	EFF	[REDACTED]	0.5	295.00	147.50
07/13/07	EFF	[REDACTED]	0.75	295.00	221.25
07/16/07	EFF	[REDACTED]	1.5	295.00	442.50
07/16/07	EFF	[REDACTED]	1	295.00	295.00
				Total	

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ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date	Invoice No.
09/04/07	3945

Due Date	Client No.	Matter No.	Matter
10/04/07	643	001	Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
08/02/07	EFF	[REDACTED]	0.75	295.00	221.25
08/03/07	EFF	[REDACTED]	2	295.00	590.00
08/03/07	EFF	[REDACTED]	0.75	295.00	221.25
08/03/07	EFF	[REDACTED]	0.5	295.00	147.50
08/06/07	EFF	[REDACTED]	1.25	295.00	368.75
08/06/07	EFF	[REDACTED]	0.5	295.00	147.50
08/07/07	EFF	[REDACTED]	1.25	295.00	368.75
08/08/07	EFF	[REDACTED]	1	295.00	295.00
08/08/07	EFF	[REDACTED]	0.75	295.00	221.25
08/08/07	EFF	[REDACTED]	0.5	295.00	147.50
08/09/07	EFF	[REDACTED]	0.75	295.00	221.25
				Total	

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1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

10/03/07

3965

Due Date

Client No.

Matter No.

Matter

11/02/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
09/04/07	EFF	[REDACTED]	0.5	295.00	147.50
09/05/07	EFF	[REDACTED]	0.5	295.00	147.50
09/06/07	EFF	[REDACTED]	0.5	295.00	147.50
09/06/07	EFF	[REDACTED]	1	295.00	295.00
09/06/07	EFF	[REDACTED]	0.75	295.00	221.25
09/06/07	MAS	[REDACTED]	0.25	250.00	62.50
09/07/07	EFF	[REDACTED]	1.5	295.00	442.50
09/07/07	EFF	[REDACTED]	0.75	295.00	221.25
09/10/07	EFF	[REDACTED]	2	295.00	590.00
09/11/07	EFF	[REDACTED]	0.5	295.00	147.50
09/11/07	EFF	[REDACTED]	1.25	295.00	368.75
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date

Invoice No.

11/01/07

3986

Due Date

Client No.

Matter No.

Matter

12/01/07

643

001

Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
10/01/07	EFF	[REDACTED]	0.25	295.00	73.75
10/01/07	EFF	[REDACTED]	0.25	295.00	73.75
10/01/07	EFF	[REDACTED]	1.5	295.00	442.50
10/02/07	EFF	[REDACTED]	0.75	295.00	221.25
10/02/07	EFF	[REDACTED]	0.5	295.00	147.50
10/03/07	EFF	[REDACTED]	0.5	295.00	147.50
10/03/07	EFF	[REDACTED]	0.75	295.00	221.25
10/03/07	EFF	[REDACTED]	0.25	295.00	73.75
10/03/07	EFF	[REDACTED]	0.25	295.00	73.75
10/03/07	EFF	[REDACTED]	0.5	295.00	147.50
10/04/07	EFF	[REDACTED]	0.25	295.00	73.75
10/04/07	EFF	[REDACTED]	1.5	295.00	442.50
				Total	

FACER & STAMOULAS, P.C.

ATTORNEYS AT LAW

1025 CONNECTICUT AVENUE, N.W.

SUITE 1000

WASHINGTON, D.C. 20036

(202) 464-0400

Statement

Send to:

Mrs. Jane A. Halbritter
100 West Garden Street
Rome, New York 13440

Date	Invoice No.
12/05/07	4018

Due Date	Client No.	Matter No.	Matter
01/04/08	643	001	Legal Services

Date	Atty/Item	Work Description	Hours	Rate	Amount
11/01/07	EFF	[REDACTED]	0.75	295.00	221.25
11/02/07	EFF	[REDACTED]	0.25	295.00	73.75
11/02/07	EFF	[REDACTED]	0.25	295.00	73.75
11/02/07	EFF	[REDACTED]	0.25	295.00	73.75
11/02/07	EFF	[REDACTED]	0.75	295.00	221.25
11/04/07	EFF	[REDACTED]	1.75	295.00	516.25
11/05/07	EFF	[REDACTED]	0.25	295.00	73.75
11/05/07	MAS	[REDACTED]	2.25	250.00	562.50
11/06/07	EFF	[REDACTED]	0.25	295.00	73.75
11/06/07	EFF	[REDACTED]	0.25	295.00	73.75
11/07/07	EFF	[REDACTED]	0.5	295.00	147.50
11/07/07	EFF	[REDACTED]	1.5	295.00	442.50
				Total	